

## **ITEMS ALLOWABLE AND UNALLOWABLE FOR REIMBURSEMENT**

### **1. Items Allowable**

#### ***1.1 Personnel***

Funds may be requested for the salaries and wages of project staff (full or part-time). Staff cost includes salary and mandatory provident fund of staff employed. When applying for reimbursement, the applicant should specify the particular grade of staff to which the costs relate and averaged part-time effort or the percentage of time the staff would spend on the project. Normally, it should be no more than 50% of the total budget may be used to fund for personnel expenses. Approval should be sought from the Association if this rule cannot be followed.

#### ***1.2 Materials and supplies***

Materials and supplies are expendables, such as laboratory supplies and specialty supplies, which the researchers need to complete the project. All material and supply item categories (e.g. laboratory items) should be itemized. The number and approximate cost per unit of each item should be provided.

For organisations outside the government, public services and universities, in the event of the purchase of goods and/or services with a unit value over HK\$10,000.00, at least three written quotations are normally obtained and the lowest offer should be accepted. If the accepted purchase is not the lowest offer, justifying reasons are required. The Association should be consulted in case of queries.

#### ***1.3 Administrative services***

##### ***1.3.1 Administrative expenses***

Costs such as printing, postage, etc. are allowed where they are separately metered and can be attributed to the specified project.

##### ***1.3.2 Cost of Audited Account***

Cost of preparing an independent audited account for each grant application up to a maximum of HK\$5,000 is allowed.

## **1.4 Others**

### **1.4.1 Travel and subsistence**

The cost of local travel for research staff to attend clinics, training sites, patients' homes, etc. for purposes directly related to the specified project are allowed.

### **1.4.2 Publication costs**

The cost of publishing the results of research supported by the specified project up to a maximum of HK\$20,000 is allowed.

### **1.4.3 Incentives**

The purchase of gifts, coupons, etc. as incentives/tokens of appreciation for study participants is allowed if well justified with valid reason(s). A governance system should be submitted to the Association and implemented to adequately monitor the disbursements in order to ensure accountability and traceability.

## **2 Items Unallowable**

2.1 Employment of established academic and service staff (e.g. Assistant Professor, Post-doctoral Fellow, etc.) supported by other funds (e.g. University Grants Committee/Research Grants Council). As a rule, salary of investigators, i.e. the applicant or the related collaborators, should not be covered by the fund.

2.2 Overhead charges levied by the grantee's affiliating organization.

2.3 General premises costs including:

- construction and maintenance of buildings
- land purchase/lease
- refurbishment/renovation/adaptation
- basic services and utilities (including heating, lighting and communications)
- lease/rent/rates
- insurance
- cleaning/pottering/security/safety

2.4 Costs of project support expenditure, such as furniture, computers, the construction or renovation of facilities, payment of honoraria, membership dues or tuition, purchase of textbooks or periodicals or payment for secretarial support.

- 2.5 Cost of literature surveys.
- 2.6 Cost of unspecified research work.
- 2.7 Cost of work already completed, or the writing-up of such work.
- 2.8 Remuneration of undergraduates (other than payment for vacation work under the present grant if such earnings are allowed by the administering institution).
- 2.9 Cost of the facilities of the administering institution to which the investigator normally has free access.
- 2.10 Staff benefits such as gratuity, bonus, severance payment and untaken leave of staff employed.
- 2.11 All kinds of insurance costs, such as medical insurance, all insurances covering liabilities of an employer towards employees, clinical trial insurance, etc. For the avoidance of doubt, all employment related insurances and other relevant insurances shall be borne by the administering institution.
- 2.12 Costs associated with entertainment, refreshment, overseas visits save and except that partial subsidies for scientific conference attendance may be allowed for presentation of results of the research supported by the present grant.
- 2.13 Advertising costs (e.g. recruitment of staff), miscellaneous expenses or sundry expenses.